

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah pengaruh Profitabilitas, *Leverage*, dan Kualitas Auditor Terhadap Hasil *Audit Delay* melalui laporan keuangan perusahaan, Adapun beberapa perusahaan saat ini yang masih mengalami keterlambatan penyampaian laporan keuangan auditan Sehingga mempengaruhi keputusan investor untuk menanamkan saham. Metode analisis yang digunakan dalam penelitian adalah analisis regresi linier berganda dengan Alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*) versi 23. Populasi yang digunakan sebagai objek penelitian yaitu perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia periode 2014-2016, jenis penelitian ini kuantitatif dengan menggunakan teknik *purposive sampling*, maka berhasil diperoleh jumlah sampel sebanyak 32 perusahaan consumer goods, dengan total pengamatan 3 tahun dari yang menerbitkan laporan keuangan secara berturut-turut maka terpilih sebanyak 96 objek pengamatan. data yang digunakan merupakan data sekunder yaitu laporan keuangan perusahaan yang diperoleh dari [www.idx.co.id](http://www.idx.co.id)

Variabel independen yang digunakan dalam penelitian ini yaitu Profitabilitas, *Leverage*, dan Kualitas Auditor sedangkan Variabel Dependen ialah Hasil *Audit delay*, hasil audit tersebut diproyeksikan berupa opini auditor. Maka hasil penelitian ini menunjukkan permasalahan bahwa variabel Kualitas Auditor tidak berpengaruh signifikan terhadap hasil *audit delay* dengan koefisien regresi -0.898 dan tingkat signifikansi 0.798 namun, variabel profitabilitas dan *leverage* berpengaruh signifikan terhadap audit delay. secara simultan, variabel independen memiliki pengaruh signifikan terhadap variabel dependen dengan tingkat signifikansi sebesar 0.028.

**Kata-kata kunci:** Profitabilitas, Leverage, Kualitas Auditor, Hasil Audit delay

## ABSTRACT

This research is aimed to find out whether the influence of Profitability, Leverage, and Auditor Quality to the result of Audit Delay through the corporate financial statements. Currently, there are some companies which still undergo delay in the delivery of audited financial statements so it gives influence to the investors to make decision to invest their capital in stocks. The analysis method has been done by using multiple linear regression analysis and the 23rd version of SPSS application tools (Statistical Product and Service Solutions). The population is all Consumer Goods companies which are listed in Indonesia Stock Exchange in 2014-2016 periods, this research is quantitative research which has been conducted by using purposive sampling technique and 32 company samples with the total observation of 96 observation objects which have been issued their financial statement in 3 consecutive years have been selected as samples. The data is the secondary data i.e. the corporate financial statements which have been obtained from [www.idx.co.id](http://www.idx.co.id).

The independent variables are Profitability, Leverage, and Auditor Quality whereas dependent variable is the result of Audit Delay, the result of audit is projected in the form of auditor opinion. So, the result of this research indicates that Auditor Quality does not give any significant influence to the result of audit delay with its regression coefficient of -0.898 and its significance level of 0.798. Nevertheless, profitability and leverage give significant influence to the audit delay. Simultaneously, the independent variables give significant influence to the dependent variable with its significance level of 0.028.

Keywords: Profitability, leverage, auditor quality, result of audit delay